



# STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

**Working Title**  
Regulatory Unit Manager

**Job Code Title**  
Program Manager I

**Pay Band**  
7a

**Job Code Number**  
111917

**Director's Office**  
Legal Services  
Regulatory Unit

**Fair Labor Standards Act**  
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research; Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Legal Services Office provides complete legal services to all divisions and the director's Office, representing the department and the State of Montana before administrative boards and in state and federal courts in all litigation involving Montana taxes and liquor laws. The office also handles all administrative rule, disclosure, and dispute resolution matters for the department. The Legal Services Office is comprised of the Litigation Unit, the Regulatory Unit, and the Office of Dispute Resolution (ODR). The Regulatory Unit is responsible for ensuring compliance with confidentiality requirements including Internal Revenue Service (IRS) security requirements and federal/state information exchanges and ensuring the department appropriately safeguards the integrity of confidential taxpayer information. The unit also provides clerical support to the ODR and reviews the department's policies and administrative rules for consistency regarding legislative intent and department practice.

## **Job Responsibilities**

The Regulatory Unit Manager performs substantive duties relating to ensuring the department appropriately safeguards the integrity of confidential taxpayer information including federal tax information; maintaining security requirements; federal/state information exchange; and other disclosure related work. The incumbent is also responsible for researching legislative intent; conducting studies and special projects regarding impacts of existing, new, or emerging state and federal legislation as it may apply to the department's policies and administrative rules; and ensuring that the administrative rules process is maintained and adheres to the requirements of the Montana Administrative Procedures Act (MAPA), the Attorney General's Model Rules, and the administrative rules of the Secretary of State. The position reports to the Chief Legal Counsel and, in some instances, directly to the director and supervises unit staff.

- **Disclosure and Security 40%**

The incumbent ensures the overall safety and confidentiality of tax information maintained in all forms throughout the department. Coordinates, establishes, and monitors the levels of access granted to department staff with regard to confidential tax information.

1. Advises employees of state disclosure laws and department procedures as they apply to sharing confidential information contained in department records. Maintains and disseminates the current list of employees authorized to exchange information with other states and the federal government. Provides strategic direction for the protection of the department's information assets.
2. Participates in the process of modifying state enterprise and department information security policies and procedures. Assists with the development of strategies and solutions for protecting information assets to ensure the separation of internal security duties are maintained to avoid conflict of interest.
3. Acts as the department's liaison with Internal Revenue Service. Ensures there is accountability for safeguarding the confidential information provided to the department by the IRS. Coordinates and registers all department staff in order for them to access federal tax information through the "transfer data system" as required by the Memorandum of Understanding between the two agencies. This duty includes the responsibility for full compliance with the requirements of Publication 1075 issued by the federal government. Prepares all federal reports and submits all data in either hard or electronic form. Coordinates security and disclosure duties to ensure there are no conflicts and that state and federal standards are met such as the annual activity report, safeguard procedures report, and customized information materials for state officials and other governmental agencies. Prepares and conducts internal security audits on a regularly scheduled timetable.
4. Coordinates the development, acceptance, and enactment of all Memorandums of Understanding (MOU) with other state agencies. Monitors all MOU's to ensure that the terms are being met. Interprets exchange agreements and makes recommendations to department leadership regarding changes.
5. Conducts department inspections to ensure information is properly secured and protected. Acts as custodian of the records and tracks logs as they pertain to this information.
6. Investigates unauthorized disclosure violations and suspected access to protected information and reports the findings to the director and Chief Legal Counsel. If it is determined protected information is disclosed follow-up meetings are conducted to ensure the appropriate steps of the department's policies and procedures are followed.
7. Ensures compliance with the Public Records Act. Advises the public regarding the procedures for requesting and obtaining copies of public records. Determines whether requested information is subject to disclosure. Evaluates, prioritizes, and responds to appropriate public records requests, comments, complaints, and general information requests from public officials, private interests, citizens, and others as they pertain to confidential and non-confidential information on a range of issues that apply to various areas of the department. Utilizes the department's integrated tax system (GenTax) to comply with information requests from appropriate entities.
8. Ensures compliance with the computer security process established by the department and the Department of Administration.
9. Participates in legislative hearings and meetings as required to verify the integrity of the department's disclosure process.
10. Coordinates requests for employee computer access with the department's computer security specialist to ensure employees have the necessary computer access to effectively execute assigned duties. Assists with the creation of security profiles to permit employee access to department systems by setting identification and authentication parameters within the department (login/out mechanism).

- **Staff Leadership, Management, and Supervision 30%**

The incumbent is responsible for leading staff and managing the day-to-day activities of the unit. Responsibilities include monitoring the progress of work plans, goals, and objectives and aligning them with the department's goals and priorities. Supervision and development of staff is imperative to a manager's success.

### Staff Leadership

1. Creates and maintains a high performance environment characterized by enthusiastic and positive leadership, direction, and a strong team orientation. Motivates employees to accomplish numerous division goals and objectives. Coordinates performance measures with staff. Encourages the development of new techniques or solutions to problems and assists with the resolution.
2. Readily adapts to changes in existing operations, programs, services, activities, and functions. Makes recommendations. Takes necessary action to implement or accommodate changes. Maintains a positive attitude in communication to staff even when difficult changes arise.
3. Maintains an atmosphere of safety within the unit. Ensures adequate training for all staff in proper lifting techniques, sensible ergonomic practices, and work-specific safety opportunities.
4. Makes and accepts responsibility for decisions necessary to carry out the unit's mission.
5. Accepts direction and feedback from supervisors and follows through appropriately.

### Management

1. Conducts strategic planning in coordination the Chief Legal Counsel to develop and establish short and long-range plans. Participates in development of viable goals and objectives consistent with agency priorities.
2. Develops programs, policies, and procedures to assure the citizens of Montana that the department operates in accordance with the highest standard of integrity and ethics.
3. Evaluates state and national standards; new trends and technologies; unit needs; and other factors to integrate requirements and resources into program plans.
4. Establishes priorities, deadlines, and work plans for program activities. Evaluates workflow processes, efficiencies, and problems to identify the most effective use of staff and material resources to meet goals and objectives. Appropriately allocates resources to accomplish assigned work by coordinating with other work units and programs and adjusting subordinate assignments as needed. Considers pertinent factors such as available resources, staff ability, timelines, and work load. Identifies the need for additional staff or resources while maintaining fiscal responsibility.
5. Plans, schedules, and assigns special projects. Initiates adjustments to reflect changes in overall division and agency goals, operations, and relationships to departmental divisions.
6. Reviews and monitors progress through meetings and consultations. Conducts staff meetings, disseminates data, and promotes information exchange for support and advancement of department mission and goals. Uses input from the staff to guide program responsibilities.
7. Recommends program budgets for staff and equipment. Reviews allocations, project plans and objectives, and expenditures.
8. Identifies information needs and develops reports, information systems, spreadsheets, and other tracking methods to monitor program status, work progress, unit performance, and individual performance. Uses data to identify areas of concern, strengths, and weaknesses. Provides analysis and recommends solutions to department management to resolve problems. Oversees quality control of information and sources.
9. Prepares correspondence in response to requests or inquiries. Ensures that necessary reports, correspondence, documentation, administrative actions, files, and records are correctly prepared, completed, maintained, and processed in accordance with applicable guidelines and time frames. Ensures the unit follows department expectations regarding disclosure and employee confidentiality.

### Supervision

1. Recruits and hires employees. Interviews applicants and makes appropriate selection recommendations according to applicable laws, rules, policies, procedures, and guidelines. Ensures proper training and orientation of new employees.

2. Establishes criteria for acceptable work behavior and performance. Promotes workplace efficiency and productivity by educating, mentoring, coaching, and correcting employee behavior. Encourages exceptional performance and improvement in areas of individual weakness. Develops and monitors corrective actions.
  3. Appropriately reviews, recommends, and initiates personnel actions according to applicable policies, procedures, and guidelines. Carefully considers options available. Works with Human Resources to take appropriate disciplinary action as needed. Enforces disciplinary policies.
  4. Recognizes and promptly resolves internal and external issues. Mediates personnel issues in a very timely manner.
  5. Completes employee performance reviews. Defines goals and required results at the beginning of the performance review period. Communicates on a very regular basis with staff on progress toward those goals and results.
  6. Determines the training needs of staff through analysis of program effectiveness, new technology and policies, and staff performance. Ensures consistency in the application of training opportunities for all staff. Develops and enhances on-the-job training opportunities to ensure staff is provided the needed training to fulfill their job duties including cross-training opportunities. Provides necessary information and tools to staff to complete any new tasks and duties
  7. Communicates policy and procedures clearly and effectively in order to obtain desired results. Ensures staff adhere to rules, policies, and procedures.
  8. Monitors and approves staff leave usage while ensuring adequate coverage is maintained.
  9. Upholds and promotes the department's conviction to customer service throughout agency contacts as well as in communication with taxpayers. Staff is held accountable for providing the highest level of customer service to all those that they come into contact with.
- **Administrative Rules, Policy, and Legislative Implementation Oversight 25%**
    1. This position is appointed by the director as the department's rule reviewer as required by 2-4-110, MCA. Reviews each departmental rule proposal notice, adoption notice, other notices relating to administrative rulemaking for compliance with the Montana Administrative Procedure Act (MAPA). Determines whether the proper statutory authority is cited for each rule; whether the implementing cites are correct; and whether the intended action is contrary to the implementing code sections stated or other laws. Ensures there are adequate reasonable statements of necessity provided for each rule.
    2. Conducts and coordinates the biennial review process for all department rules to ensure relevancy, accuracy, and clarity and that the rules reflect the original intent of the applicable statutes and other rules, policies, and procedures of the agency. Conducts research for best practices, survey analysis, and other inquiries as necessary for each rule action.
    3. Conducts meetings with division staff to develop new administrative rules and amend or repeal existing agency rules. Coordinates the drafting, editing, and finalizing of rules to ensure the requirements of the Montana Administrative Procedures Act (MAPA), the Attorney General's Model Rules, and the Secretary of State are met. Reviews and approves administrative rule proposals, replacement pages, and administrative orders for content, accuracy, style, and format compliance and to determine whether the authority and implementing citations provided are correct.
    4. Conducts all public rule hearings and negotiated rulemaking in accordance with statutory requirements. Receives, analyzes, and summarizes oral and written comments from the hearings. Prepares or directs the preparation of the formal written transcript of hearings.
    5. Facilitates rule related meetings with tax policy specialists, legal staff, and internal/external customers. Develops and presents oral and written status reports to management regarding these meetings.
    6. Identifies potential legislative issues and potential conflicts between department programs as they relate to the department's administrative rules. Communicates the department's intentions regarding a particular rule action to the legislative sponsor.

7. Testifies at legislative hearings as requested by management.
8. Manages the dissemination of the rules through hard copy distributions and electronic media to internal and external stakeholders. Develops and presents a biennial training for department staff concerning writing style requirements and formatting.
9. Develops department policies ensuring they are developed in a legally sound and compliant manner. Oversees the master data base for all department policies. Ensures the documents contained on the department's intranet site are current and the annotations and cross-references are updated each time a new or amended policy is established and posted.
10. Oversees the department's development of internal procedures including training staff; reviewing proposed procedures; cataloging new or amended procedures; maintaining the master computer library; updating the annotations associated with the procedures; and ensuring the timely posting of these procedures to the department's intranet. Manages and oversees the development of new and existing procedures as needed for the Regulatory Unit.
11. Coordinates all legislative implementation affecting the department every two years. Ensures legislative implementation is conducted in a timely and effective manner. Conducts meetings with department staff. Determines the areas of impact to the agency or other agencies. Establishes work plans for each piece of legislation, coordinates the tasks, and tracks the completion of the work.

• **Other Duties as Assigned 5%**

1. Performs other duties as assigned by the Chief Legal Counsel and the director.

**Job Requirements**

To perform successfully as a unit manager, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Strong communication skills and the ability to communicate effectively and respectfully are required. The incumbent is required to analyze complex issues; identify others' underlying concerns and motives; deal with controversy and hostility in a professional and objective manner; establish effective relationships with others; and work effectively under pressure. Seasoned judgment in decision making is necessary since the work is performed with minimal guidance and within broad guidelines. It is essential that the incumbent has the ability to work independently but also as part of a team; maintain a high performance team, make sound decisions and be accountable for them, generate innovative ideas, and have personal initiative. The incumbent is expected to apply critical thinking skills; be a problem solver with the ability to identify and resolve tactical and strategic issues before they become problematic; resolve operational issues; elevate matters as necessary; recommend solutions; and effectively implement division changes and management directives. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires a thorough knowledge of state and federal laws and regulations regarding the confidentiality and safeguarding of citizen and governmental tax information; Multi-state Tax Compact (15-1-601, MCA) which applies to the information sharing agreement with the Multi-state Tax Commission and other member states; Montana public records law (Confidentiality of tax records (15-30-303(6), (7), and (8) and 15-31-511(3)(e) and (4), MCA); Publication 1075 - Tax Information Security Guidelines for Federal, State and Local Agencies and Entities (2007); Taxpayer Bill of Rights (15-1-222, MCA); MAPA (Title 2, part 3, MCA); Department of Administration's Enterprise Computer Information Policies; department policies relating to security of all forms of information; and disaster and recovery security policies and practices. The position must have a thorough understanding and knowledge of Montana's legislative process, including bill drafting and hearing protocol; Montana and federal tax codes, rules and regulations; legal terminology and phraseology; business letter writing, business English, spelling, grammar; and document management. Knowledge of general management practices including strategic planning; principles and methods of work planning; performance management including setting goals, objectives, and measures; operational and program planning; quality assurance

methods; organizational development; project management; governmental organizational structure, accounting, and budgeting; and legislative and administrative rule processes and guidelines is required. The work also requires knowledge of computers and database management including state and department information systems (GenTax, ORION, SABHRS); data collection, analysis, and reporting techniques; compliance requirements and practices; customer service standards; business communications; records management; state and federal funding requirements; agency policies, procedures, and guidelines; supervisory principles and practices; department and state personnel policies, procedures, and precedents; and employment law.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in public administration or business and five years of job-related work experience including two years of supervisory and/or management experience.
  - Work experience should include tax administration, federal/state tax laws, confidentiality and privacy of public records, and related fields.
  - Education including paralegal studies would be helpful.
  - Other combinations of education and experience will be evaluated on an individual basis.

### **Department Core Values**

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

### **Working Conditions**

This position has considerable mental stress and pressure due to supervisory issues; workload; conflicting, multiple priorities; critical projects with hard deadlines; time constraints; significance of decisions made; the challenging nature of contacts with taxpayers, elected officials, etc.; and coordination of all functions of the unit. At times, the incumbent will deal with angry, hostile, and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. Work hours may exceed 40 hours per week from time to time. May involve minimal travel some which will be out-of-state therefore a valid Montana driver's license is required. This position requires considerable computer and keyboard use and may require staying seated for lengths of time. The incumbent may spend considerable time on the phone. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

**Special requirements**

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

**This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.**

**Division Administrator Review:** The statements in this job profile are accurate and complete.

Signature: C. A. Daw, Chief Legal Counsel      Date: August 2010

**Human Resource Director Review:** The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director      Date: August 2010

**Employee:** My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: \_\_\_\_\_      Date: \_\_\_\_\_

Name (print): \_\_\_\_\_